

**FOCUS ON...**

**General Fund  
Fiscal 2006**



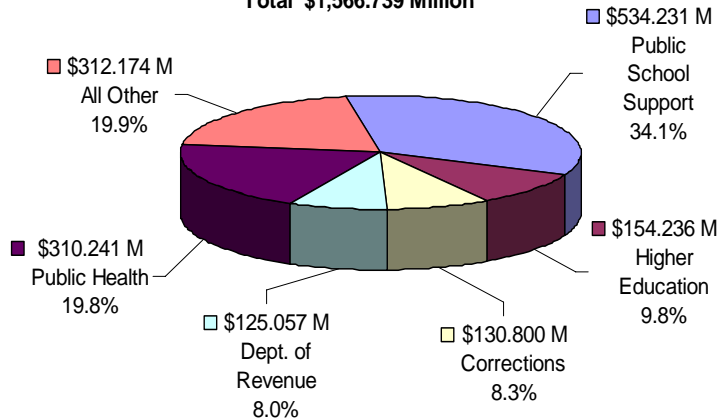
November 2006

**Fiscal Pocket Guide**

Figure 3 shows that of all general fund disbursements, \$688 million or 44 percent was spent on education and \$310 million or 20 percent was spent on human services.

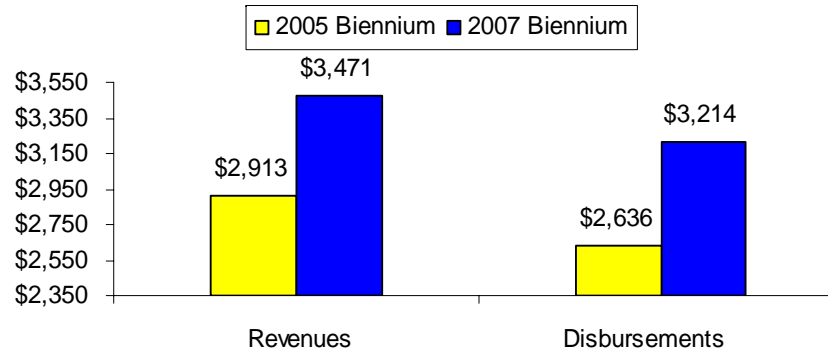
Total general fund disbursements represent approximately 39 percent of all state disbursements in the general, state special, federal special, and selected proprietary and other fund types.

**Figure 3**  
**Fiscal 2006 General Fund Expenditures by Functional Area**  
**Total \$1,566.739 Million**



As shown in Figure 4, total revenues to the general fund account for the 2007 biennium are estimated to be \$3.5 billion, an increase of \$558 million or 19.2 percent from the 2005 biennium. Disbursements are estimated to be more than \$3.2 billion, an increase of \$578 million or 21.9 percent from the 2005 biennium. Revenue and disbursement amounts are as reported on the Statewide Accounting Budgeting and Human Resources System.

**Figure 4**  
**General Fund Comparison**  
**2005 & 2007 Biennia (millions)**



*“The state general fund is the primary account that funds a significant portion of the general operations of state government...”*



**LFD Mission Statement**

We are committed to enhancing the legislative process through understandable and objective fiscal policy analysis and information.



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## Fiscal 2006

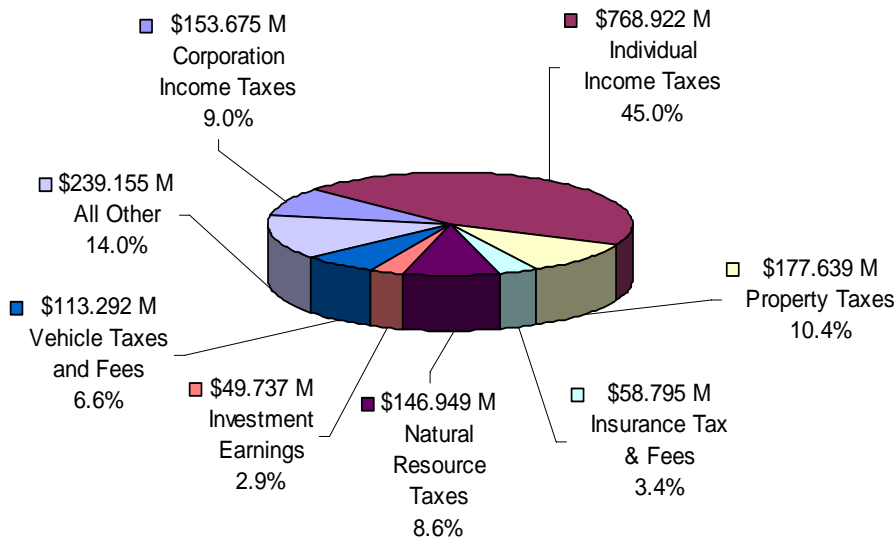
The state general fund is the primary account that funds a significant portion of the general operations of state government and is often referred to as the state's checking account. Expenditures from the account have grown from slightly less than \$700 million in fiscal 1990 to nearly \$1.6 billion in fiscal 2006, or approximately 5.3 percent annually.<sup>1</sup>

Figure 1 shows the sources of money for the general fund by major revenue category.

In fiscal 2006, over 64 percent of total general fund revenues came from income and property taxes.



**Figure 1**  
**Fiscal 2006 General Fund Revenues by Revenue Category**  
**Total \$1,708.166 Million**



<sup>1</sup> In addition to program and spending growth, this growth rate includes increases in the fund due to fund switches (from de-earmarking and other transfers) that do not reflect a growth in total state spending. For example, HB 124 in the 2001 session included a pass-through of significant new revenue/disbursements through the general fund to local and state governments that doesn't represent an increase in total state spending.

**Figure 2**  
**Fiscal 2006 General Fund Expenditures by Expenditure**  
**Account Total \$1,566.739 Million**

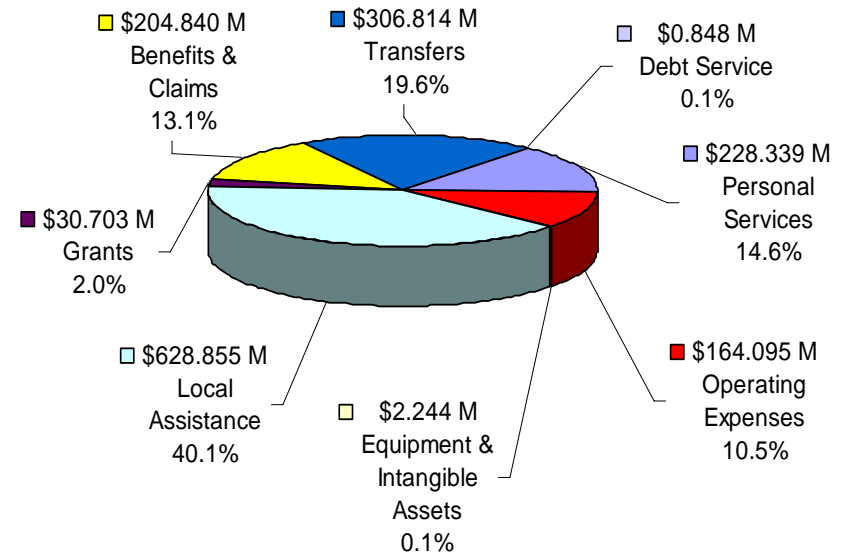


Figure 2 shows how the money was expended by major expenditure account, and Figure 3 shows how the money was expended by functional area.

About 25 percent of the general fund revenue was expended for personal services and operating costs, with most of the remainder disbursed for local assistance (including education), human service benefits, and transfers. This indicates that the cost of government is weighted heavily towards local assistance (local government entities) and direct human service benefits.

Transfers are the movement of general fund money to another fund. Most of the transfers were to the university system's current unrestricted fund (\$133 million), trust funds (\$128 million), debt service funds (\$18 million), state special revenue funds (\$16 million), and capital projects funds (\$11 million).

